Scott. II-27—40,000—27-10-52.

Education **(195 3) Department.**

Rt. **SERIES.**

closed

G.O. No. 404

Dated the 11th July 1953.

FOR MYSORE STATE

P 10/E

[Despatch Abstract.]

Audit Report - 1951-52 - Elementary Education Fund - Municipal Council, Hospet - Recorded.

EXAMINER'S OFFICE. 1

L.F.No. 2660 Dated 29-6-53.

Sub: Audit Report - Elementary Education Funds - 1951-52 - Hospet Municipal Council - replies to

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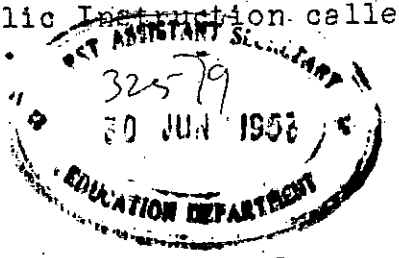
Forwarded to the Secretary to Government, Education Department with copies of the Commissioner's replies and the resolution of the Municipal Council.

Para 6(d) The objection has been admitted.

Para 5 of the Audit Report: The reply does not indicate if the sanction of the Director of Public Instruction called for in the objection has been applied for.



Assistant Examiner of Local Fund Accounts.

To
The Secretary to Government,
Education Department, Madras.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE HOSPET MUNICIPAL COUNCIL, BELLARY DISTRICT FOR THE YEAR 1951-52

—oOo—

Name of auditor: Sri.R. [illegible] B.Sc., Dist. Inspector of L.F. Accounts

Time taken for audit: From 15-10-1952 to 2-11-52 and 8 to 16-11-52.

....

The office of Commissioner was held by Sri.Y. Venkatanarayana, B.Sc. from 1-4-1951 to 7-4-1951, Sri.M. Sitaramaswami, B.A. from 8-4-51 to 30-7-1951 and by Sri.G. Munikrishnaiah Chetty, B.A from 31-7-1951 to 31-3-1952.

2. The receipts and charges during the year are shown in the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for the general fund and the Elementary Education Fund during the year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1952 and is in agreement with the balance in the sub-treasury cash book after allowing for out standing cheques and unremitted revenue on hand at the close of the year., subject to the remarks in para 2 of the audit report on the general fund accounts of the municipality.

3. GENERAL REVIEW :- The Elementary Education Fund closed with an adverse balance of Rs.1172-0-6 against the adverse balance of Rs.6826-13-3 at the end of the previous year and the budgetted closing balance of Rs.2500/-.

4. The more important irregularities are detailed below. Irregularities of a minor nature have been detailed in the annual objection statement, which should be treated as a part of this report.

5. Expenditure in excess of budget allotment- sanction Wanting:

	INCREMENT	RAISING PAY TO
	Rs.32/- from	1-1-49
	33/-	1-1-50
	34/-	1-1-51
	35/-	1-1-52

all sanctioned on 14-8-195_.

M.Zainab Bi.	Rs.34	from 1-1-50
	Rs. 35/-	1-1-51
	Rs. 36/-	1-1-52

sanctioned on 14-8-1952.

T.Seshagiri Rao	Rs.31/-	from 7-7-49.
	32/-	7-7-50
	33/-	7-7-51

sanctioned on 5-4-1952.

8. EDUCATION TAX COLLECTED ON PROFESSION TAX: NOT CREDITED TO THE ELEMENTARY EDUCATION FUND:--

According to the notification published on the Bellary District Gazette dated 21-9-50, profession tax was levied from 1-4-1950 as shown below:-

GENERAL PURPOSES: 3/4.
EDUCATION PURPOSES: 1/4

That is for a profession tax of Rs1/-collected 0-12-0 will be for profession tax proper and 0-4-0 for Education tax. Accordingly, the amount of Education tax merged in the total profession tax collections should have been credited to the Elementary Education Fund. But this was not done during the years 1950-51 and 1951-52. The amount collected as Education tax in these years 1950-51 and 1951-52 would need to be calculated and credited to the Elementary Education Fund since no education tax was levied as surcharge on profession tax for 1942-43 to 1949-50.

9. The general result of audit may be considered as fairly satisfactory.

10. The receipts and charges for the year were Rs.37,721-2-9 and Rs.32,066-6-0 respectively.

11. None items of objections involving Rs.2/-were

pending

P.T.O

R. F. XXXVIII-9—614. 2—9—60.

Annual Account of Receipts and Charges of the Elementary Education Fund of the Hospet Municipal Council for the year 1951—1952.

Heads.	Actuals, 1951-52.			Total.			Final Budget Appropriation.		
Opening Balance ..	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
	— 6826	13	3						
Receipts—Ordinary.									
(1) Education tax	24883	12	10				20,000		
(2) Fees and penalties under the Elementary Education Act.									
(3) Income from investments, etc.									
(4) School fees									
(5) Endowments									
(6) Contributions									
(7) Other receipts	44	8	3				200	-	
(8) Government grant—									
(i) Under section 37 of the Elementary Education Act.	4911	14	-				4912	-	
(ii) Under proviso to section 37 of the Elementary Education Act.	4908						3927	-	
(9) Contribution from the General Account—									
(a) For payment of temporary allowance of Rs. 4.									
(b) For other purposes	3360	-	-				3360		
(10) Investments realized									
(11) Advances recovered									
Deduct—Refunds	387	04					-30		
Deduct—Amount transferred to Capital.									
Total ...	37721	29					32369		
Receipts—Capital.									
1. Government grants									
2. Endowments and contributions ...									
3. Loans									
4. Contribution from General Account—Ordinary									
5 Investments realized									
Add—Amount transferred from Ordinary...									
Total ...									
Total, Ordinary and Capital ...				37721	2	9	32369		
Grand total, including opening balance ...				30894	5	6			

Heads	Actuals, 195 -5		Total.		Final Budget Appropriation.	
Expenditure—Ordinary.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Staff—						
Salaries and allowances						
Masters	16392	14 -			17600	-
DA	9163	5 -			10100	-
Clerks and servants						
Education Tax—Collection Charges ...	1021	1 -			800	-
Contribution to Provident Fund ...	926				900	-
Travelling allowances						
Stipend of teachers sent for training ...						
2. Contingencies and equipment—						
Contingencies						
House-rent	2574				1500	-
Other items	822	12 -			1200	-
Equipment—						
Furniture apparatus					3000	-
Library books and maps					200	-
Other items						
3. Prizes and scholarships						
4. Repairs to buildings	1266	6 -			500	-
5. Contribution to panchayats						
6. Interest on and repayment of debt ...						
7. Investments made						
8. Advances recoverable						
Total ...	32066	6 -			36100	-
Expenditure—Capital.						
1. Lands and buildings	—					
2. Equipment—						
(1) Furniture and apparatus						
(2) Library books and maps						
(3) Investments made						
(4) Other items						
Total ...						
Total, Expenditure (Ordinary and Capital) ...			32066	6 -	36100	-
Total, closing balance ...			- 1172	0 6		
Grand total, including closing balance ...			30894	5 6		

Bellary
10 - 6 - 1953.

10/6/53

District Inspector of Local Fund Accounts.
Bellary.

Replies to the Audit Report on Elementary Education fund Accounts of the Hospet Municipality for 1951-52.

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Paras 1 to 4 noted.

Para:- 5. Sanction of Council has been obtained on B.P.No.592 dated 20-12-52.

Para:- 6.(a) Will be produced at next audit.

Para :-6.(b) The qualification of craft training was recorded in the in the Service Register of Sri.H.Venkatachari and Sri.K.Hamraiah.

Para:- 6.(c) will be produced at next audit.

Para:- 6.(d) The age health and vaccination certificate of Miss. M.Ghanamma has been obtained and produced before audit.

Para:-7. All the increments due have been sanctioned and the pay fixed. The difference of incremental pay of to a period of six months has been paid and for the period exceeding 6 months council's sanction has been obtained in C.P.No. 136.dated 20-5-52 and Director of Public Instruction Madras has been addressed in the matter. The amount will be paid paid on receipt of sanction.

Para:- 8. The education tax collections of profession tax actually collected for the years 1950-51 and 51-52 have since been credited to Elementary Education funds in T.E.Voucher No. 6/August 1952.

Paras 9, 10., and 11. noted.

Sd. T.Pasarma.
Commissioner,.

/ True copy /

M.N.14th.

Commissioner. 16.5.53

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COPY OF COUNCIL RESOLUTION No. 163 dated 12-5-53

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Sub:- Read audit Report for 1951-52 on the Elementary Education fund accounts together with replies placed before the council for approval.

RESOLUTION

REPLIES APPROVED.

Sd.M.V.Swamy.
Chairman.M.C.Hospet.

/ True copy/

T. Bhaskar
Commissioner. 5.6.53

Education Department (D)

Sub:- AUDIT REPORT - 195 1 - 195 2 - Elementary Education Fund -
Municipal Council, ~~Hosket~~ Recorded.

Read: From the Municipal Commissioner, ~~Hosket~~ Municipality,
Ref. No. nil dated 16.6.53
From the Examiner or Local Fund Accounts, No. 2660 dated 29.6.53
dated

ORDER Rt./MS. No. 404 Edn., dated 11.7.53

R e c o r d e d.

To

The Municipal Commissioner, ~~Hosket~~ municipality
through the Chairman, Municipal Council, ~~Hosket~~
The Director of Public Instruction (with a copy of the Audit report)
To the Examiner of Local Fund Accounts.
S.C. 1

for the Mysore Gaz

9/7/53